

Message Text

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TRSY:OS:NGORDON

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H:STAHNKE

L/T:JBOYD

EUR/EE:RCHRISTENSEN

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R 282142Z AUG 75

FM SECSTATE WASHDC

TO AMEMBASSY BUCHAREST

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E.O. 11652: N/A

TAGS: EFIN

SUBJECT: U.S.-ROMANIA INCOME TAX CONVENTION

REFERENCE: BUCHAREST 3665

1. SENATE FOREIGN RELATIONS COMMITTEE STAFF HAS INDICATED THAT THE COMMITTEE IS TENTATIVELY SCHEDULED TO HOLD HEARINGS ON TAX TREATIES IN MID-SEPTEMBER.

2. THERE HAVE BEEN INDICATIONS THAT STAFF PERSONNEL MAY QUESTION THE EFFECTIVE DATE OF THE U.S.-ROMANIA TAX CONVENTION WHICH, AS WRITTEN, WOULD TAKE EFFECT AS OF JANUARY 1, 1974. WHEN THE CONVENTION WAS NEGOTIATED, AND EVEN WHEN SIGNED IN DECEMBER 1973, THIS SEEMED A REASONABLE DATE, BUT THE DELAY IN SENATE ACTION MEANS THAT THE TREATY WOULD APPLY RETROACTIVELY FOR 2- YEARS, WHICH MAY BE CONSIDERED TOO LONG BY SOME MEMBERS OF THE COMMITTEE,

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PARTICULARLY WITH RESPECT TO WITHHOLDING TAXES.

3. IT IS POSSIBLE THAT THE COMMITTEE MAY ENTER A RESERVATION
ON THE EFFECTIVE DATE AND RECOMMEND THAT IT BE MADE OPERATIVE
FOR WITHHOLDING TAXES PROSPECTIVELY -- SAY 30 DAYS AFTER
THE EXCHANGE OF INSTRUMENTS OF RATIFICATION.

4. TO HELP PREPARE FOR THE HEARINGS, EMBASSY IS REQUESTED TO
ASCERTAIN FROM APPROPRIATE GOR OFFICIALS WHETHER SUCH A CHANGE
IN ARTICLE 27 WOULD CREATE ANY SERIOUS PROBLEMS FOR GOR.
IF SO, WHAT ARE THEY? ALSO, HAS GOR TAKEN ALL INTERNAL STEPS
NECESSARY TO GIVE EFFECT TO THE TREATY?

5. A SIMILAR INQUIRY HAS BEEN ADDRESSED TO AMEMBASSY WARSAW.
TREATY WITH USSR DOES NOT RAISE THE ISSUE.
INGERSOLL

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